Amendments to the Claims:

This listing of claims will replace all prior versions and listings of claims in the application.

Listing of Claims:

Claim 1 (currently amended): A fat and oil composition for spreads composed of a continuous fat and oil phase and a water phase, characterized in that the fat and oil phase comprises:

(a) a liquid-state fat and oil containing, as a main ingredient, medium chain fatty acid triglycerides having fatty acids with 8 to 10 carbon atoms bound to the 1-, 2-, and 3-positions in an amount of not less than 10% by mass of the total constitutional fatty acids;

(b) a low melting transesterified fat and oil prepared from 45-75 parts by mass of a palm based fat and oil wherein the palm based fat and oil comprises palm oil, palm olein, two-step fractionated palm olein, palmstearin, middle melting point fraction of palm oil, or those obtained by hydrogenating, fractionating, and transesterifying these, and 55 to 25 parts by mass of the liquid state fat and oil; and

(c) a solid-form fat and oil having an open tube melting point under increasing temperature of 38°C or higher.

Claim 2 (original): The fat and oil composition for spreads according to claim 1, wherein the content of the

3   liquid-state fat and oil (a) is 40 to 70% by mass of the
4   total mass of the fat and oil phase, the content of the low
5   melting transesterified fat and oil (b) is 5 to 50% by mass
6   of the total mass of the fat and oil phase, and the content
7   of the solid-form fat and oil (c) is 5 to 40% by mass of
8   the total mass of the fat and oil phase.

Claims 3-4 (cancelled).

1   Claim 5 (original): The fat and oil composition for spreads
2   according to claim 1, wherein the solid-form fat and oil
3   (c) is an animal fat and oil or vegetable fat and oil, or a
4   hydrogenated oil, fractionated oil or transesterified oil
5   thereof.
1
1   Claim 6 (original) The fat and oil composition for spreads
2   according to claim 1, wherein the water phase is contained
3   in the range of 10 to 100 parts by mass per 100 parts by
4   mass of the fat and oil phase.

1   Claim 7 (Currently Amended): A fat and oil composition
2   comprising:
3   (a) a liquid-state fat and oil containing, as a main
4   ingredient, medium chain fatty acid triglycerides having
5   fatty acids with 8 to 10 carbon atoms bound to the 1-, 2-,
6   and 3-positions in an amount of not less than 10% by mass
7   of the total constitutional fatty acids;
8   (b) a low melting transesterified fat and oil
9   obtained by subjecting 40 to 90 parts by mass of ~~the~~ palm
10   based fat and oil wherein the palm based fat and oil

11 comprises palm oil, palm olein, two-step fractionated palm
12 olein, palmstearin, middle melting point fraction of palm
13 oil, or those obtained by hydrogenating, fractionating, and
14 transesterifying these, and 60 to 10 parts by mass of a
15 liquid-state fat and oil to transesterification with a
16 1,3-position-specific lipase; and
17   (c) a solid-form fat and oil having an open-tube
18 melting point under increasing temperature of 38°C or
19 higher.

1 Claim 8 (original): The fat and oil composition according
2 to claim 7, wherein the content of the liquid-state fat and
3 oil (a) is 40 to 70% by mass of the total mass of the fat
4 and oil composition, the content of the low melting
5 transesterified fat and oil (b) is 5 to 50% by mass of the
6 total mass of the fat and oil composition, and the content
7 of the solid-form fat and oil (c) is 5 to 40% by mass of
8 the total mass of the fat and oil composition.

1 Claim 9 (previously presented): The fat and oil composition
2 according to claim 7 for use in producing a fat and oil
3 composition for spreads.

1 Claim 10 (previously presented): The fat and oil
2 composition according to claim 8 for use in producing a fat
3 and oil composition for spreads.